

DEPARTMENT OF THE ARMY  
U.S. Army Corps of Engineers  
Washington, D. C. 20314-1000

CELD-S

Pamphlet  
NO. 700-7-1(FR)

1 December 1990

Logistics  
USACE LOGISTICS CHECKLIST FOR INTERNAL CONTROL REVIEW

1. Purpose. This document issues internal control review checklists for subtasks covered by Engineer Regulations (ERs) and other directives listed in Appendix A. It also provides responsibilities and guidance for the use of the checklists in this document.

2. Applicability. This document applies to the United States Army Corps of Engineers. It specifically applies to elements that must comply with provisions and regulations listed in Appendix A.

3. References: See Appendix A.

4. Responsibilities:

a. Functional proponents will ensure that ICR checklists published in this document are updated as necessary.

b. Operating managers of the assessable units designated on each checklist will use the checklists following the guidance in AR 11-2 and DA Pamphlet 25-30, Specifically, they will-

(1) Test whether prescribed controls are in place, operational, and effective. Analytical techniques, such as statistical sampling, should be used when appropriate to conserve resources.

(2) Identify areas where additions or reduction to existing controls are needed.

(3) Select corrective actions when deficiencies have been found that can be corrected locally.


(4) Refer deficiencies that cannot be corrected locally to higher command levels for assistance in correcting.

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(5) Provide support for the Commander's annual statement on how adequate internal controls are within the organization.

(6) Explain rationale for YES responses or provide cross-references where rationale can be found. For NO responses, cross-reference to where corrective action plans can be found. If response is NA, explain rationale.

FOR THE COMMANDER:

A handwritten signature in black ink, appearing to read 'Robert L. Herndon', written in a cursive style.

ROBERT L. HERNDON  
Colonel, Corps of Engineers  
Chief of Staff

#### 5 Appendix

App A - Reference Publications  
App B - Supply Activities  
App C - Maintenance Activities  
App D - Facilities Support  
App E - Transportation